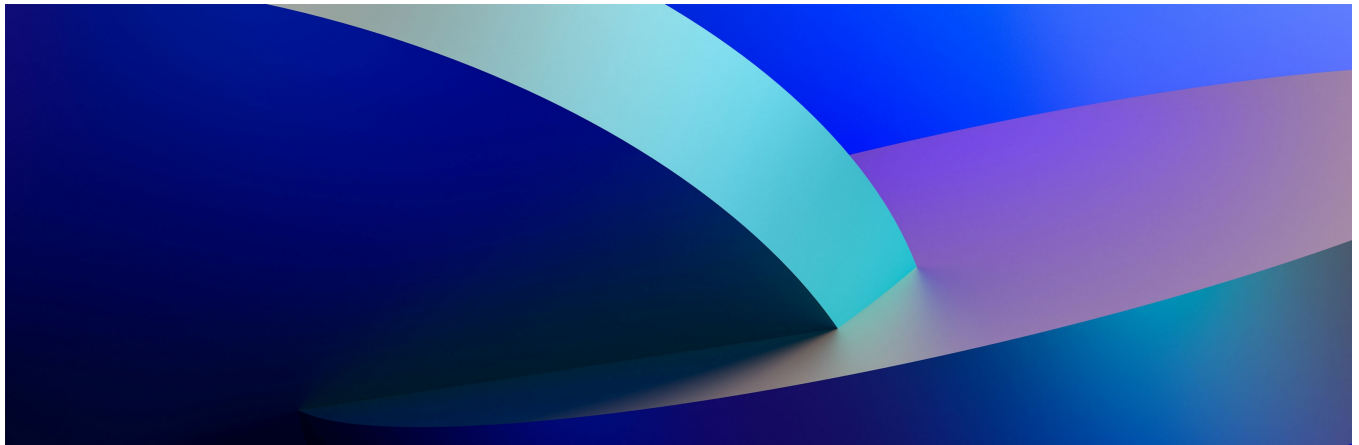




Gambling laws in Ghana

*This chapter was kindly submitted by **Kimathi & Partners**.*

1. Is there a Gambling Act (or equivalent) in place?

The Gaming Act, 2006 (Act 721) regulates the gambling industry in Ghana.

2. Is online gambling a regulated activity?

Yes. The law sets out specific licensing requirements for online gambling.

3. Who are the regulators?

The Gaming Commission is the authority established to regulate, control, monitor and supervise the operation of games of chance in Ghana, with the exception of National Lotteries which fall within the regulatory scope of the National Lottery Authority (**NLA**).

The NLA's mandate is to regulate, supervise and manage National Lotto and ensure the enforcement of laws relating to National Lotto. The Gaming Act establishes a regulatory regime for gambling in Ghana, including rules on online gambling, age restrictions and advertising.

4. Do laws set out a clear licensing framework for gambling (including licensing process, criteria, submission requirements, licensing conditions and ongoing compliance requirements)

The licensing guidelines sets out the process, classifications, conditions and ongoing compliance requirements.

The licensing guidelines provide for 5 licensing categories as shown below.

Class	License
Class 1	Casino
Class 2	Sports Betting Land Online Both
Class 3	Route operations
Class 4	Promotional Gaming Gaming Remote Gaming
Class 5	Mobile or Interactive Gaming

5. Is gambling regulation specific to:

5.1 Betting?

Yes.

5.2 Sports?

Yes.

5.3 Skill games?

Yes.

5.4 Card games?

Yes.

5.5 Casinos?

Yes.

5.6 Lotteries?

Yes. The law prescribes different rules for National Lotto.

The NLA regulates, supervises and manages National Lotto and ensures the enforcement of laws relating to National Lotto.

5.7 Arcades?

Yes.

6. Are there Data Protection laws in place?

Yes. The Data Protection Act 2012 (Act 843).

6.1 If yes, do they apply extra territorially?

No. The Data Protection Act does not apply to data which originates externally and merely transits

through Ghana.

7. Is there a Data Protection Regulator?

Yes. The Data Protection Commission is the regulator.

8. Are there any exchange controls restricting the transfer of cash out of and into the country?

The law requires that each payment in foreign currency, to or from Ghana between a resident and a non- resident, or between non-residents, shall be made through a licensed bank.

9. Are there any tax implications of transferring cash in/out of the country?

The purpose of the transfer will determine the tax payable.

10. Are there any tax implications of offering trading activities remotely into the country?

Tax will be payable if the entity is classified as a permanent establishment within the meaning of tax laws or if the income has a source in Ghana.

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